## **State of South Dakota**

## EIGHTY-EIGHTH SESSION LEGISLATIVE ASSEMBLY, 2013

400U0335

## SENATE BILL NO. 190

Introduced by: The Committee on Appropriations at the request of the Office of the Governor

- 1 FOR AN ACT ENTITLED, An Act to make an appropriation to fund tax refunds for elderly
- 2 persons and persons with a disability.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:
- 4 Section 1. There is hereby appropriated from the general fund the sum of five hundred
- 5 thousand dollars (\$500,000), or so much thereof as may be necessary, to the Department of
- 6 Revenue to provide refunds for real property tax and sales tax to elderly and disabled persons
- 7 pursuant to chapters 10-18A and 10-45A. An amount not to exceed twenty thousand dollars may
- 8 be used for the administrative costs of this Act.
- 9 Section 2. The secretary of revenue shall approve vouchers and the state auditor shall draw
- warrants to pay expenditures authorized by this Act.
- 11 Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by June
- 12 30, 2014, shall revert in accordance with the procedures prescribed in chapter 4-8.